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DOI:

[10.1016/j.cpa.2016.09.003](https://doi.org/10.1016/j.cpa.2016.09.003)

*Document Version*

Peer reviewed version

[Link to publication record in King's Research Portal](#)

*Citation for published version (APA):*

Morales, J., & Sponem, S. (2017). You too can have a critical perspective! 25 years of Critical Perspectives on Accounting. *CRITICAL PERSPECTIVES ON ACCOUNTING*, 43, 149-166.

<https://doi.org/10.1016/j.cpa.2016.09.003>

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**You too can have a critical perspective!**  
**25 years of Critical Perspectives on Accounting**

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**Abstract**

This paper provides an overview of the emergence of *Critical Perspectives on Accounting* and of some of its achievements. The journal was originally created to provide a forum to question some of the notions that were systematically taken for granted in accounting practice and research, to explore the ideological underpinnings of the discipline, and reveal its role in processes of domination and social reproduction. The aim was also to encourage community-building around other important issues such as critical accounting interventions and their potential, or ways to bring out more emancipatory perspectives on accounting. We review three streams with a critical approach to accounting that were developed in the journal over 25 years: promoting a radical reflexivity to challenge mainstream views on accounting, questioning the normative claims of the profession to reveal its role in social reproduction, and highlighting the role of accounting in major socio-political trends.

**Acknowledgements.** We would like to thank David Cooper, Yves Gendron and participants at the Alternative Accounts conference (2015) for their helpful comments of on earlier drafts of the paper. We are also grateful to the reviewers and editor for their comments and to the academics that accepted to be interviewed for this study.

## Introduction

“You too can have a critical perspective.” This slogan appeared on badges handed out at conferences by Tony Tinker and David Cooper to promote their journal. As young researchers, we asked ourselves: “This red badge, with a picture of a super-hero, is it serious? And, what is a critical perspective on accounting?”

Accounting literature offers various definitions of critique. Most are focused on explaining accounting and its consequences through the dialectic study of contradictions between different socio-political projects. As Broadbent (2002, p. 436) posits, “critical accounting must be questioning of the particular power of any group to define what is appropriate.” Others consider that critical accounting research consists in developing theoretical models with which to determine the conditions that would make accounting an emancipatory practice, and to derive from this the reforms to propose and the dysfunctions to expose (Arrington & Puxty, 1991; Rambaud & Richard, 2015). For Cooper (2014), critical research on accounting must convey the social, political and human complexities of accounting institutions and thus reintroduce the political interests of agents in the analysis.

Critical accounting research arguably refers to a network, a field, and a community. In this article, we try to “take into account both its intellectual and social history, moving from the social characteristics of the leader[s] and initial circle, to collective properties of the group, such as its social attraction and its capacity to recruit students” (Bourdieu, 2004, 68-69). We consider accounting research to be critical when it is commonly “labelled” as such (Becker, 1998), and follow its materialization in and around the *Critical Perspectives on Accounting* (CPA) journal, which was created 25 years ago. More specifically, this article provides an overview of the emergence of this journal by comparing its initial intention and some of its tangible achievements.

The first part of this paper tackles the emergence of a journal project, namely the intellectual intentions and institutional connections which were initially mobilized. We explore the different dispositions of the agents and the structure of the field (Bourdieu, 2004) in order to understand how this scientific project emerged. This section is based notably on eight interviews conducted with scholars who participated in the emergence of this project, including one of the founders<sup>1</sup>. The second part examines how this project is embodied in the journal’s publications. The goal here is not to perform an exhaustive literature review of all CPA publications, but to outline, based on selected publications, the definition of a critical form of research on accounting. The final section presents some achievements of the journal and the remaining issues.

## 1 - The project of a critical accounting journal

Definitions of critical accounting research vary widely, the majority of them depict critical accounting as a blend of “normative” and “positive” approaches, which only covers part of what “critical” actually means within the scope of accounting research. To understand the “critical” label applied to accounting research, we examine both the process of accounting

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<sup>1</sup> The interviews ranging from 30 to 90 minutes took place between October 2014 and May 2015. They addressed the interviewees’ respective contributions to the project along with their perception of the Journal’s aim and role. One of the founders was contacted but refused to answer our questions.

research in the making, and the results of this research in materialized publications. This is to avoid the risk of focusing on formalized publicly available data, which gives only a partial understanding of social stratification within accounting academia (Gendron & Baker, 2005).

Critical accounting research is not just about a group of researchers who are influenced by similar theories, follow comparable methodologies, study common research themes or are interested in the same fields<sup>2</sup>. It is also about researchers who rallied around a project that was academic, scientific and political at the same time (Roslender & Dillard, 2003). The CPA journal is the outcome of this project that began 25 years ago. The section that follows shows how the intellectual project developed in parallel with an entrepreneurial project and explores the networks and strategies used<sup>3</sup>.

### *An intellectual project and editorial opportunity*

During the second half of the 1980s, Tony Tinker, David Knights and Hugh Willmott tried to create a journal to publish articles presented at the Labour Process Conference being held in Manchester (Interviewee A). However, publishers (including Academic Press) seemed more interested in the idea of a journal focused on accounting. Tony Tinker and David Cooper, who had been friends and colleagues for over 15 years, felt this opportunity was consistent with their own intellectual project (Interviewee B). Indeed, David Cooper and Trevor Hopper had launched the Interdisciplinary Perspectives in Accounting (IPA) conferences in 1985 (Gendron & Baker, 2005)<sup>4</sup>, and Tony Tinker had held a critical accounting conference in 1988, yet they felt existing journals were not entirely receptive to the kind of research they were trying to publish. Most of the members of these networks were British accounting scholars<sup>5</sup>, although ties were created with U.S. and Australian scholars and with scholars working in critical organization and labour process studies (Interviewee C; Interviewee A; Interviewee H).

David Cooper and Tony Tinker were perceived as “cause driven” (Interviewee F). More generally, the people who became involved in the project had the feeling that the journal had a “progressive and important role to play” (Interviewee C). The stated aim of the journal was to offer a dissident and divergent voice on public interest topics (Interviewee D; Interviewee H), like the figure of the intellectual seeking to “speak truth to power” (Interviewee C). The project was therefore based on an original definition of relevance that rejects the view that accounting research must contribute to improving accounting practice and helping practitioners to enhance the efficiency of their tools. Instead, the scholars involved in the

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<sup>2</sup> In fact, critical accounting is a contested terrain marked more by splits and disagreements than by consensus and harmony. Often, fragmentation was avoided only because people felt they had a ‘common enemy’ – yet not everyone would agree on who or what this ‘other’ was. Although we try to acknowledge the diversity of views on what critical accounting can be, this paper tends to focus on the most visible streams and traditions within a much more diverse field.

<sup>3</sup> The goal, here, is not to recount the CPA Journal’s entire story, but rather to focus on understanding the project at its origins and the conditions which prevailed at the time of its emergence. We also acknowledge a positive bias, focusing on what we see as the most interesting aspects of CPA, rather than trying to give a balanced view of its merits and limitations.

<sup>4</sup> Initially, the name of the conference was “Critical Perspectives on Accounting” but the Social Science Research Council only agreed to provide financial support if the name of the conference was changed (Roslender and Dillard, 2003).

<sup>5</sup> Because of the lack of students with doctoral degrees in accounting in the UK, students with sociological, historical or philosophical backgrounds were invited to become lecturers in accounting (Gendron and Baker, 2001). This probably played a role in the emergence of critical streams of research in accounting.

project thought that the relevance of their works stemmed from their ability to promote social justice, equality and emancipation (Interviewee B). They wanted to examine the role of accounting in processes of domination, exploitation and injustice (Interviewee E).

This originality is of course found in the themes addressed by critical researchers, themes that often feature marginalized (Interviewee C) or disadvantaged populations (Interviewee B), following the idea that the goal of critical research is to give a place to marginal voices and to propose alternative institutional arrangements (Sikka et al., 1998). The journal was therefore founded with the idea that it is possible to produce an academic work that is, at the same time, also politically engaged (Interviewee D; Interviewee E; Interviewee H). Critical accounting research is also less about proposing useful recommendations to the profession than about questioning its role in the socio-political mechanisms in the reproduction of capitalism. This position departs from mainstream research that tends to give a positive image of the profession (Interviewee C). However, it is important not to see this project as merely criticism of practices. The stated aim was not so much to systematically oppose but rather to open up the field of possibilities in accounting research, to be welcoming and inclusive more than exclusory (Interviewee C; Interviewee B; Interviewee D).

### ***Creating a place in the field of accounting publications***

The idea of offering an alternative to mainstream U.S. journals was important in justifying the creation of CPA. However, accounting research outside the mainstream already had several outlets, including *Accounting, Organizations and Society* (AOS) founded in 1976 by Anthony Hopwood, and *Accounting, Auditing & Accountability Journal* (AAAJ) founded in 1988 by Lee Parker and James Guthrie. At its beginnings, AOS positioned itself at the crossroads between the behavioral and the sociological accounting research perspectives, and played a major role in the emergence of Foucauldian studies in the field of accounting (Gendron & Baker, 2005). But a journal publishes just a small number of articles each year, and the opening for more publication space might in itself justify founding a journal (Interviewee B; Interviewee F):

*“To some extent, CPA is also a consequence of the growth in the academic discipline. Although I think that Anthony Hopwood felt rather annoyed that CPA and AAAJ had been set up as a sort of challenge. In fact, they were as much reflections of the way critical interpretative research had been developing largely in the U.K., Australia and New Zealand, but also to some extent in North America and in continental European countries. But, a single journal, such as AOS, just wasn't enough. The fact that both AAAJ and CPA became established very quickly and the way in which each of the journals has its character [...] shows that more than being rivals they actually complement each other.” (Interviewee G)*

Some also argued this space was necessary, given the feeling that AOS privileged certain theories, post-structuralist and Foucauldian in particular, to the detriment of Marxist influences and those inspired by political economy (Interviewee B; Interviewee D; Interviewee E). CPA's political aim makes it a very different project, where AOS seems to promote academic “neutrality” (Interviewee E; Interviewee H). AOS is perceived by some as too politically disengaged, an assumption that might have seemed disturbing in the political context of the U.K. in the 1980s.

To position CPA within the field of accounting research the founders acted with entrepreneurial spirit, advertising the project and the journal (hence the badges), trying to demonstrate its originality and relevance:

*"We didn't believe in editors being scholars [...] who wait for papers to arrive. We were all very entrepreneurial [...]. We had to be very proactive [...]. The success of CPA comes from the passion of the founding editors. [...] They had real energy. [...] It's not just that David and Tony are very good scholars, very good editorial judges. They were strategists. [...] It took a huge amount of work and a huge amount of determination. Even just physically. Going around the world, conference after conference so that people could see you." (Interviewee F)*

The founders worked hard to advertise the journal and were perceived as very entrepreneurial. Instead of competition, a relative level of cooperation seemed to be established between CPA and AAAJ, the editors of the two journals acting as though they represented one another:

*"We were all very good at advertising each other at our various conferences [...] we actually actively promoted our mutual conferences. [...] We sort of quickly got to another stage where we realize that if we cooperate with each other, everybody is going to win. [...] We found that if we advertised each other, we would all get more journal submissions and have more conference attendance. [...] We spoke on behalf of both journals." (Interviewee F)*

CPA was thus perceived as inclusive and open, fostering cooperation (including with other journals) rather than rejecting existing networks. By choice, or by the need to build new networks, CPA was thus said to be quite open despite its radical project – or maybe open because it was radical (Interviewee C; Interviewee B).

### ***Being inclusive to open new spaces for expression***

CPA's editors tried to bring "people in rather than pushing them away" (Interviewee C). In effect, "they needed to expand [their] community. CPA with its conferences, tended to be very inclusive. [...] Admitting as many people as possible made it possible to meet people who were not doing critical research" (Interviewee F). Even 'the mainstream' was welcome:

*"We did want to talk with the mainstream. [...] We didn't want necessarily to exclude them. Tony was very good at identifying papers [...] in North America." (Interviewee B)*

Prestigious researchers reputed to be relatively conservative published in the journal. It was as much about inducing a growing number of researchers to take an interest in the journal, as about proposing new ways to think about accounting, in order to open debates with different audiences and at times, stimulate authors to think more critically. This approach materialized in the publication of more mainstream or interdisciplinary papers followed by critical commentaries to encourage debate (Interviewee B). There was also a certain commitment to open the journal geographically and include, with varying degrees of success, non-English speakers (Interviewee H). Although successful submissions from Japan and China were not forthcoming, "among the accounting journals CPA has a very good record with publications outside Europe" (Interviewee E).

In the same way, there was a willingness to open the journal to the non-academic community in order to "connect critical studies and critique" (Interviewee B) and to avoid being boxed into academia. This commitment went largely unheeded despite a few significant contributions. Some of the journal's articles were co-authored by British members of parliament (Cousins & Sikka, 1993; Mitchell & Sikka, 1993; Cousins et al., 1999). Likewise,

Abraham Briloff, an academic who used his accounting expertise to denounce certain accounting firm practices, including to the U.S. Congress, was encouraged to publish in CPA.

Finally, the review process itself was also envisaged as inclusive. The choice to enforce standard ‘peer-review’ processes on the authors may have come as a surprise as this is probably how the academic elites are reproduced and dominant thought or inner circles protected from outsiders (Gabriel, 2010)<sup>6</sup>. To facilitate the ‘conversation’ with reviewers the editors then encouraged the reviewers to disclose their identity. However, this practice was abandoned after five years because some reviewers were abusing their power and tried to “aggrandize themselves” rather than improve the papers (Interviewee B). More generally, the idea was to use the review process as a way to encourage authors to embrace diverse ways of thinking (Interviewee C) and help them transit toward critique (Interviewee B)<sup>7</sup>:

*“David and Tony both were very adamant that it should be a developmental kind of thing. [...] They were very explicit about setting the journal up so that it would help people, it would facilitate knowledge, understanding, learning. And not just disseminating knowledge but actually helping people, supporting people and in some respects, not quite explicit, but in some respect mentoring people. [...] The idea of being developmental, as opposed to being adversarial, was very central.” (Interviewee D)*

*“We took a view that quality also meant how far [have] the authors traveled in developing their ideas and work during the review process. So it wasn’t a sense of fixed barrier that applied to everybody [...]. [It was about being] more sensitive to issues that perhaps you were not sensitive to before. [...] It was a developmental notion of quality. Which is also about this notion of building a community.” (Interviewee B)*

*“The journal is a representation of a way of thinking and a way of being in the world. The journal helped the potential of transforming people, organizations and society.” (Interviewee C)*

As these excerpts illustrate, the review process was meant to develop authors into critical subjects. This idea of a review process used to foster development, the traveling of ideas, and transformation of people is consistent with the view that the project was to open space and build a community. From the start, “there was always [...] a strong sense of trying to build and nurture a community” (Interviewee B). And according to one observer, they were able to effectively “build a community of scholars who have a huge investment in their journals” (Interviewee F). As Interviewee B also states:

*“I think it did establish a research community, a research community that had norms of being critical, in some means or another, but also collegial, not negative to each... not so competitive, more collegial. So I think these were important, I mean, those are the achievements.” (Interviewee B)*

This outcome has been linked to how actively editors promoted the journal. There was a commitment to let people know that there was an academic journal that published critical research so that researchers felt legitimized in investigating certain themes from a critical

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<sup>6</sup> Gabriel (2010) goes further and describes the review process as a “trial by ordeal” enforced by “harsh masters” disrespectful of “any boundary of collegiality and civility”. He further claims that the reviews often degenerate into harmful, destructive denigration (most reviewers being less interested in helping to improve the papers than in showing that they could have written a better paper), thus provoking deep anxieties and insecurities in authors and leaving many young scholars discouraged or devastated.

<sup>7</sup> Of course, this does not mean that the process is entirely devoid of power issues. The point here is only to note that the editors saw the review process as potentially problematic and tried to find ways to make it less ‘adversarial’ and more ‘developmental’.

perspective (Interviewee C)<sup>8</sup>. Paradoxically, the CPA and AAAJ journal community was built without creating a formal association to ensure good governance of the journal:

*"We never thought about doing an association [...]. I'm glad we didn't. [...] We had freedom. We can do whatever we wanted. We can pursue whatever topic areas, the networks. Total freedom. The association journal editors have their hands tied. They [editors] are here for about 3 years. They have to get approval from their association executives for anything they want to do. It's very difficult to develop and change and innovate and be creative in that sort of journal." (Interviewee F)*

Reflecting on the idea that the journals were connected with a profit-making industry (instead of a non-profit association), founders of both CPA and AAAJ see that as a positive situation that gave them more leeway and freedom to take risks and move forward the intellectual project:

*"Sometimes we [with CPA] talked about jumping into a subject, an area or other approaches which other journals would think too risky [...] to be included in an academic journal. And we do it. Because we learned that if you do it and take a risk, often, it's the new original thing. And then other people see it appear in print and they say "those guys did it [...] it must be okay to do it. We must do it too." [...] As a consequence you take the lead and gain legitimacy. And certainly CPA has been really good in doing that." (Interviewee F)*

The creation of CPA was hence presented as a way to build a community around a scientific and socio-political project. It was influenced by personal interests and convictions as well as idiosyncratic ties and connections, but arguably succeeded in opening spaces and establishing a research community around a distinctive project. The second part of this article explores the publication results of this strategy to outline, based on selected publications, the definition of a critical form of research on accounting.

## **2 - A redefinition of relevance: demystifying the assumptions of neutrality, efficiency and orientation toward the common good**

Different fields of accounting research differ over how they view organizational and corporate objectives (Hopper et al., 1987), behavioral assumptions about the agents (Baker and Bettner, 1997; Caplan, 1968; Pihlanto, 2003), the roles of accounting (Morales & Sponem, 2009) or even the nature of social science (Hopper & Powell, 1985). *Critical Perspectives on Accounting* was founded to provide a forum for questioning what accounting practice and research usually took for granted and to explore the ideological underpinnings of accounting, its consequences for a plurality of actors, and the interests it promotes. The aim is to demystify accounting to reveal its partisan and biased character, its role in the processes of domination and social reproduction, and in so doing, to better explain the mechanisms that might promote emancipation. If recommendations are proposed, they are addressed to policy makers as well as to representatives of the profession. We thus organize this section around three main lines of thought: promoting a radical reflexivity, questioning the normative claims of the profession and highlighting the role of accounting in major socio-political trends.

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<sup>8</sup> As most interviewees noted, however, if the success of the journal increased the legitimacy of critical accounting research, the founders were conscious that the failure of the journal would have marginalized even further critical accounting. Publishing papers in a self-proclaimed 'critical' journal was also a personal risk for authors at a time when some considered critical studies as unscientific (Roslender & Dillard, 2003, pp.335-336).



## ***Toward a radical reflexivity: questioning the role of accounting research by analyzing its production field***

Within CPA, critical researchers have sought to have a reflexive approach that takes into account the social position of the researcher in the academic field (Bourdieu, 2004). In order to understand the functioning of accounting research they have analyzed its production field and its effects on the type of knowledge produced. In so doing, they have followed a radical form of researcher reflexivity (as defined by Pollner, 1991)<sup>9</sup>. Such analyses of the academic field give an idea of what constitutes ‘mainstream accounting research’ (Baker and Bettner, 1997) – its paradigm, institutions, and relations to the profession.

From the first editorial, the editors stressed that North American research had progressively cut itself off from accounting practice by a dubious epistemological, conceptual and methodological standardisation:

*“A currency of arcane and incomprehensible trivia has driven out of the academy many thoughtful and reflective students and researchers. The relentless objective testing and a neurotic parrot learning of rules have frequently made “judgement,” “reason,” “commonsense” and “morality” anachronisms in university and professional education.”*  
(Cooper and Tinker, 1990, p.1)

This statement primarily concerns the content of the research studies produced (theoretical influences, themes addressed and methods used) but it can also be directly related to the institutional context of their production (evolution of universities, role of associations, forms and content of education, financing of research, etc.). We will now examine these two dimensions.

Many critical authors have denounced a homogenization tendency in the accounting field, visible notably in the types of research conducted. The nature of the research produced has changed, with so-called normative approaches being replaced by what are described as empirical approaches (Lee, 1995). The accounting field is strongly influenced by economic and financial research, to the point that some researchers have spoken of an “economic imperialism” (Reiter, 1998; Lee & Williams, 1999). Schwartz et al. (2005) showed that doctoral students from elite universities are less familiar than other doctoral students with journals that look at alternatives to the economic perspective in accounting, while Clarke et al. (1999) spoke of the “cultural illiteracy” of PhD accounting students in the United States. For Reiter (1998), this “economic imperialism” in accounting research emerged after the publication of the seminal article by Ball and Brown on “economic consequences” and reflects the broader imperialism of economics research in the social sciences. Its success stems in particular from a certain mathematical rhetoric seen as a sign of scientific quality (Chua, 1996) that values quantitative research to the detriment of alternative approaches (Clarke et al., 1999). Macintosh (2004) illustrates how this imperialism extends beyond U.S. literature in his description of the review process of a critical paper rejected for publication in

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<sup>9</sup> In their examination of what constitutes critical management studies, Fournier & Grey (2000) also find that reflexivity, along with a non-performative intent and a commitment to denaturalisation, are three lines of demarcation between critical and non-critical work. However, they define reflexivity as explicit reflection on epistemology and ontology (when mainstream studies are said to rarely question their own positivism). Although critical accounting research can be said to promote this notion of reflexivity, here we speak of a radical reflexivity to stress that CPA authors aim at ‘objectivizing’ the accounting academic field itself, in a way similar to what Bourdieu (2004) did in sociology.

the Canadian journal *Contemporary Accounting Research*, due to its being qualified as “essentially vacuous” by the editor, even though both reviewers recommended publication. However, although accounting research in the U.S. is largely inspired by the dominant research in finance, bibliometric studies show that in return, accounting studies have little impact on research in finance (Bricker et al., 2003). As Briloff (2004, p. 790) concluded:

*“we find our first rate accounting scholars, carrying on their research as second rate finance–economic scholars, e.g., the efficient market, working with third rate mathematical models, programmed with fourth rate aggregate data, culled from fifth rate databanks, compiled by sixth rate drones.”*

The homogenization of accounting research around an economic imperialism led to a “progressive narrowing of the research agenda in accounting” (Wilkinson & Durden, 2015). It has “institutionalized financial economics as the only rigorous, and thus acceptable, source discipline, gaining control over the prestige hierarchies of academic accounting research” (Dillard, 2008, p. 896). Critical accounting research thus documented a trend towards theoretical and methodological homogenization – a mainstream paradigm.

However, Cooper and Tinker (1990, p.2) also voiced a critique of “some branches of ‘The Social’ school [that] have embraced a pluralist and relativist form of French philosophy, which neglects its own socially engaged position”. Accounting research influenced by Foucault and by the sociology of translation, in particular, has been portrayed as a new orthodoxy (at least in AOS) and criticized for downplaying material conditions in a symbolic reductionism (i.e., analyzing texts in isolation from their social and economic contexts) (Neimark, 1990). Such ‘postmodern’ accounting is presented as “the return to a long-discredited assumption: these scholars have resurrected the value-free analysis that had previously been rejected in critiques of conventional social sciences” (Neimark, 1990, p.108) in that they offer “no theoretical reason to move in one social direction rather than another” (Neimark, 1990, p. 110; see also Armstrong, 1994; Neimark, 1994). Beyond the mainstream paradigm, critical accounting research thus questioned some positions taken in post-structuralist research<sup>10</sup>.

Beyond conceptual homogenization, critical researchers portrayed ‘the mainstream’ as increasingly disconnected from both practice and teaching matters. In fact, in some institutions in the U.S., from the end of the 1970s, teaching ceased to be a factor in obtaining tenure (Neimark, 1996, p.1):

*“In 1979, I attended the American Accounting Association’s doctoral consortium in Honolulu, Hawaii and, at one of the roundtable meetings with a distinguished accounting faculty member, I had the temerity to ask a question about teaching. After the laughter subsided, the distinguished faculty member explained that what mattered for tenure and promotion was publications; he had nothing further to say about teaching.”*

This disconnection from teaching, and to some extent from practice, may be explained by the changes in the field and its institutions – its universities, journals and associations. The growing hierarchization of the field of accounting research played a major role in this trend. In particular it increased the distance between teachers and researchers between the 1960s and the 1990s (Clarke et al., 1999). A first shift concerned the criteria for admission to the academic profession. This changed from holding the title of accountant to holding a doctorate.

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<sup>10</sup> For a detailed discussion of the links between critical accounting and interdisciplinary accounting, see Roslender and Dillard (2003).

Some hegemonic situations that did not promote pluralism then emerged, notably in the U.S. Williams and Rodgers (1995) showed that publications in *The Accounting Review* essentially came from a very small community of professors who earned their PhD in one of the 15 most reputable universities. The same phenomenon occurred in the *Journal of Accounting Research* and the *Journal of Accounting and Economics* suggesting that the field of recognized publications is controlled by an *élite* that represents only a small minority of accounting professors (Lee, 1995; see also Lee & Williams (1999) on journal editorial committees). More generally, some argued that we are witnessing a “commodification” of accounting research (Dillard & Tinker, 1996; Lawrence & Sharma, 2002), related in part to the “corporatization” of universities (Churchman, 2002; Parker, 2002). In any case, mainstream accounting research is presented as “one of a number of cultural institutions, struggling to impose social order and hegemony” (Yuthas & Tinker, 1994, p.295).

Analysis of the evolution of the American Accounting Association (AAA) offers a particularly striking indication of the transformation of the field in the United States. It both reflects and is an institutionalizing factor of these changes. Lee (1995) describes how the main purpose of the association changed from teaching to research (research on the teaching of accounting being transferred to a specialized journal). At the same time, power positions in the association stabilized. Empirical research shows that AAA management (Lee, 1999) and the AAA doctoral consortium (Fogarty & Jona, 2010) were dominated by academics from a small number of universities and that the awards given by the association, even those for teaching, were bestowed in a very unequal manner (Williams, 2001). These transformations explain the growing gap between accounting research and accounting practice (Lee, 1995). Between 1965 and 1990, the proportion of practitioners and academics was completely reversed within the association (Lee, 1995), from more than 70% practitioners to more than 70% academics. To this was added an overall decrease in the membership. From the 1970s to the 2000s, the number of members fell from 14,000 to 8,000 (Tinker, 2001).

Paradoxically however, the decrease in the number of professional members in the AAA did not lead to greater independence for academics in relation to accounting associations and large accounting firms. The case of Abraham J. Briloff is particularly noteworthy in this respect. A special issue of CPA was devoted to one of his articles rejected by *Accounting Horizons*. The article proposed a critical analysis of a report written by COSO on fraudulent reporting. In the article, Briloff showed in particular that the report’s dubious methodological choices allowed COSO to present the Big 5 in a positive light (Briloff, 2001; O’Connell, 2001). Some commentators suggested that this positive position accorded to large accounting firms and professional organizations might be explained chiefly by the importance of these institutions in terms of financing (Hendrickson, 2001; Tinker, 2001). This affair brought to light AAA’s ties with professional organizations (in this case COSO), and more generally the place given to commercial interests in conducting AAA affairs (Tinker, 2001). Radical reflexivity was hence a way to reveal the positive bias of mainstream accounting research towards the profession.

Critical accounting research thus exposed the questionable uniformization of mainstream accounting research in terms of paradigm, institutions, and relations to the profession. Some even argued that, because it “impoverished the discourse of accounting” (Williams, 2004), this uniformization deprived academia of a coherent discourse with which to make judgements about professional behaviors (Williams, 2004, p. 999) and leads accounting academia to share the responsibility of the Enron scandal (Briloff, 2004; Williams,

2004). This means that an important aspect of critical research in accounting should be to question the normative claims of the profession. This is the focus of the next section.

### ***The rhetorical work of large accounting firms: questioning the normative claims of the profession***

From its origins, critical research has strongly contested the idea that the accounting profession is neutral, apolitical, and geared to the common good (Tinker et al., 1982; Cooper & Sherer, 1984) – an orientation it shares with interdisciplinary perspectives (e.g., Burchell et al., 1980). To do this, it has in particular sought to examine the normative claims of the profession in order to reveal its ideological underpinnings. For example, while the profession seeks to present itself as apolitical and as providing neutral solutions to technical problems, authors have shown the political dimension of audits (Humphrey et al., 1992; Everett, 2003; Radcliffe, 2008) and studied the lobbying activities (Caramanis, 1999), power games (Sikka et al., 1998) and commercial interests (Briloff, 1990) that large accounting firms pursue. The claim of political neutrality then appears to be an ideological and commercial argument. Commercial, in that it serves to sell advisory services, despite the perception that this practice is contrary to generally professed professional values of public interest. Ideological, in that the apparent neutrality of the profession is invoked to justify its self-regulation, when studies show the very clear political impact of that practice.

As Sikka et al. (1998, p. 321) point out, it would be misleading to present the profession as a homogeneous group. The most obvious distinction concerns the difference between large international firms and independent practitioners or members of smaller national organizations. Caramanis (1999), for example, described the struggle between large international firms and Greek auditors. While the latter held a monopoly on statutory audits until 1992, this monopoly was lifted after strong lobbying by international firms. These firms were aided by supranational agencies, a government favourable to neoliberalism, and the country's main employers' association. Caramanis (1999) showed that "the legislative process (...) was effectively captured by [international audit firms] to accommodate the needs and wants of [their] more influential members" (p. 154) but without "abolishing professional privileges and "social closure" for the profession as a whole" (p.157). It is these large accounting firms, probably because of their dominant position, that have attracted most of the attention of critical accounting researchers.

The issue of the professional values of the accounting practice is widely debated, even beyond critical research. Two different positions can be identified. Briloff (1990), among others, is critical toward the profession, but also shows great respect for its stated values: he only criticizes what he perceives as failures and drifts, but fully adheres to the normative claims of the profession, which then serve as a point of comparison to denounce the activities that do not conform to the stated values. Other authors have questioned the idea that the profession serves (or should, or can, serve) the public interest and portrayed it as an argument to justify its self-regulating monopoly (Willmott, 1990; Sikka et al., 1989; Whittle et al., 2014). These studies analyzed the profession's discourse about itself in order to denaturalize it (Humphrey & Moizer, 1990; Humphrey et al., 1992; Sikka et al., 1998; Macintosh & Shearer, 2000).

Humphrey and Moizer (1990), for example, propose a systematic study of the marketing and ideological functions of the rhetoric used by the profession. The marketing activity of

large audit firms clearly shows that, far from the professional ideal of disinterestedness, they follow an aggressive policy of commercial growth. The authors showed above all that this rhetoric of neutrality only stands up if one assumes “a basic harmony of interests in society which permits an unproblematic view of the social value of accounting reports” (Humphrey & Moizer, 1990, p. 218, quoting Cooper & Sherer, 1984). Recognizing power issues and the conflicts inherent to capitalist societies shows that accounting does not have a purely technorational function but also serves particular interests. To study the profession we must abandon the image of auditors as “expert decision makers, who either as disinterested, respected professionals or rational economic individuals, seek to act unquestioningly in the public interest” (Humphrey & Moizer, 1990, p. 219) and demystify it by showing how certain interests have been protected and bolstered. For example, depicting auditors as decision-makers applying rational decision-making models, is to participate in their ideological legitimization. The claim of expertise, founded notably on claims to abstract knowledge, a technical style and the use of statistical methods, gives the auditing practice a quasi-scientific image that is an indispensable resource for presenting it as “professional” work (Power, 1995). This rhetoric legitimizes the practice not only among the external public, but also among its own members, as it gives them a common language and a distinctive culture that contributes to building a privileged community.

These works lead to questioning the normative claims of the profession, and especially its ability to independently define its own usefulness, its *raison d'être* and the objectives it serves (Burchell et al., 1980). This allows researchers to deeply modify the understanding of what practitioners call the “expectations gap” (Humphrey & Moizer, 1990; Humphrey et al., 1992; Sikka et al., 1998). This notion refers to the fact that the profession and its public do not have the same conception of what is, or what should be, the audit objective. In fact, the profession itself forged this notion to respond to the controversies that engulfed it after “scandals” revealed that an auditing firm failed to detect a large-scale fraud, despite operating to audit standards. While auditors tend to speak of a gap to mean that the public does not understand their activity, Humphrey et al. (1992) consider the demands of this public as legitimate, and see in the gap the profession’s refusal to reform to conform to these expectations. In particular, while the initial objective of audits was to detect frauds, auditors have unloaded this responsibility onto management (Humphrey et al., 1992; Sikka et al., 1998). In this perspective, the notion of expectations gap becomes an ideological weapon to preserve the legitimacy of a strongly contested profession. The notion of expectations gap symbolizes the struggle to impose a certain definition of audit that is favorable to the profession and that allows it to remain relatively immune to public concerns. However, if the public knew what auditors really do, they might very well consider them overrated, and question the high fees charged by auditors (Humphrey et al., 1992; Sikka et al., 1998). The conclusion of this research is that the gap cannot be reduced as long as auditors themselves impose its definition: it is clearly the self-regulation of the profession that is being called into question.

Research published in CPA has also highlighted the lobbying work of large firms to influence standard-setting processes, promote their interests, and even shape public policy (Jupe, 2000; Stoddart, 2000; Young & Williams, 2010). By analyzing the profession’s involvement in the financing of election campaigns in the U.S., Dwyer & Roberts (2004) also show that it supports legislators who promote conservative, pro-business ideologies. This has impacts beyond the profession’s interests as the same legislators also tend to oppose agendas

advanced by civil rights, labor, liberals, and women's groups. One spectacular outcome of the lobbying work of large accounting firms in Europe is the decision taken in 2002 by the European Union to align the accounting standards of its members with those proposed by the International Accounting Standards Board (IASB) (Chiapello and Medjad, 2009; Bengtsson, 2011). The IASB is "a private body subject to no form of institutional control by the EU" and the convergence can be seen as a "wholesale subcontracting of standard-setting to a private organisation" (Chiapello and Medjad, 2009, p. 449; see also Bengtsson, 2011). This episode raises the issue of who are legitimate actors in accounting rule making. In effect, choosing persons for their expertise and not for their connections with national political parties might be a guarantee of their disinterestedness. However, these 'experts' are heavily influenced by their previous activity. They set up a specific network of contacts and interiorized specific standards and mindsets. Furthermore, "The Big 4 are [...] the biggest donors to standard-setting, the primary contributors in terms of expertise, and the leading players when it comes to ensuring those standards are applied in practice" (Chiapello & Medjad, 2009, 467). With the adoption of the IFRS in Europe, roles are reversed: large firms define (directly) the standards, and political actors find themselves in the role of lobbyists if they want to steer (indirectly) the content. However, the global financial crisis might have changed this situation, at least in part, as the E.U. tries to regain control over accounting standard-setting (Bengtsson, 2011; Crawford et al., 2014).

The study of lobbying activities conducted in accounting regulatory circles is not specific to critical research, as interdisciplinary (e.g., Sutton, 1984; Fogarty et al., 1994; Durocher et al., 2007) and mainstream approaches (e.g., McLeay et al., 2000) have also addressed the subject. However, beyond the (intrinsically) political nature of accounting regulation (Fogarty, 1998), critical accounting has typically questioned its capture by the regulated (Hendrickson, 1998) and problematized the ethical (Young & Williams, 2010) and ideological (Robson & Cooper, 1989; Robson et al., 1994; Young, 2003) underpinnings of self-regulation.

Overall, the above studies highlight the political dimension of accounting. By reintroducing the notions of interest and power in the study of the accounting profession, these studies reject the idea that accounting is a neutral, apolitical technique and emphasize its political nature. The rhetoric of neutrality then appears as an ideological weapon serving to legitimize the profession, secure its self-regulation and increase its power and prestige. Questioning the normative claims of the profession was hence a way to reveal its role in domination and social reproduction. This highlighted the role of accounting in major reforms of socio-political institutions, as detailed in the next section.

### ***Examining the role of accounting in major socio-political trends***

Critical accounting research has shed light on the role of accounting in the major socio-political trends that marked the 1980s, the effects of which are still felt today. For example, this research shows the role of accounting in the privatization processes (Shaoul, 1997; Arnold & Cooper, 1999; Uddin & Hopper, 2003; Cole & Cooper, 2006; Andrew, 2007; Tsamenyi et al., 2010), the managerialization of public action (Davies & Thomas, 2002) and the financialization of businesses (Gleadle & Cornelius, 2008; Alvehus & Spicer, 2012; Gleadle et al., 2014a) that have impacted on many countries. These transformations can be related to a so-called "neoliberal" project to reform capitalism (Cooper et al., 2010; Andrew

& Cortese, 2013) that may be defined as “an economic, political and social project promoting privatization and deregulation to enforce market-led economic and social restructuring, and legitimized through a political economic theory supporting free trade, free markets and low state intervention” (Morales et al., 2014).

Accounting and the accounting profession have played a role in at least five ways. They have reduced the perimeter of state action and transformed public action. They have participated in the obstacles to development and the financialization of businesses. Ultimately, a veritable accounting regime has been established (Jones & Dugdale, 2001) in which accounting colonizes capitalism itself. The following discussion elaborates further on these five aspects.

### **Reducing the perimeter of state action**

The first action of neoliberal governments was to reduce state action. Critical accounting research shows that they were largely aided and supported in this process by the accounting profession (Arnold & Cooper, 1999; Catchpole et al., 2004; Cole & Cooper, 2006). In the U.K., this took the form of privatization of several organizations, including certain ports (Arnold & Cooper, 1999), water services (Shaoul, 1997) or railways (Cole & Cooper, 2006; Jupe & Crompton, 2006; Jupe, 2009). In Australia, the state privatized some prisons (Andrew, 2007). In all cases, the consequences were similar: workers suffered a deterioration in their working conditions, wage cuts and layoffs, and the results (for beneficiaries or more widely for the community) were mediocre. A purely procedural accountability largely replaced the former systems, based on ethics, quality of service or public and democratic service. When privatizations were not possible, private finance initiatives (Broadbent & Laughlin, 2003; Shaoul, 2005; Broadbent et al., 2008; Khadaroo, 2008; Asenova & Beck, 2010; Toms et al., 2011) and public private partnerships (Acerete et al., 2011; Shaoul et al., 2012) produced similar results.

The consequences of these operations were not negative for everyone, however. They contributed to the development of new markets. For example, Acerete et al. (2011, p. 533) showed that public private partnerships in Spain “have been used to ‘make up’ a market for the private delivery of public healthcare”. As any privatization constitutes a potential new placement for capitalists, a financial elite was able to extract and appropriate a surplus that had previously been reinvested in the services concerned (Shaoul, 2005). Accounting proved to be very useful in these transfers of wealth, in that it made it possible to reduce or increase the book value of the entity concerned and thus allowed a private firm to make a profit by reselling the entity at a higher price than was initially paid to the state. Shaoul (1997) describes a case in which shareholders received in dividends the equivalent of their initial investment in less than four years.

Critical accounting research has shown that privatizations and public private partnerships allowed the transfer of public wealth to a small number of individuals and firms, whilst degrading employment conditions and state services.

### **Transforming public action**

Accounting and audit have also been pivotal in the restructuring of various state services, including education (Edwards et al., 1999; Coy et al., 2001; Lawrence & Sharma, 2002; Neumann & Guthrie, 2002; Parker, 2002; 2011; Arnaboldi & Azzone, 2010; Beverungen et al., 2014), culture (Everett, 2003) and healthcare (Broadbent et al., 1991; 2008; Dent, 1991; Arnold & Oakes, 1995; Lawrence, 1999; Mutiganda, 2013). Set up as accounting

entities managed by the use of methods borrowed from the private sector and having to report on the efficiency of their use of resources rather than on the public service offered, public institutions were thus colonized by accounting to the point that they increasingly resembled corporations. For Laughlin and Broadbent (1993), this colonization by accounting went hand in hand with a proliferation of law and a juridification of institutions. The very conception of what the public interest is was modified (Everett, 2003), these studies describing a transformation of public action and political theory (Watkins & Arrington, 2007).

One sector that didn't suffer the budget cuts the other sectors had to face (at least in the U.S.) is the "military-industrial complex" (Chwastiak, 1996; 1999a; 2006; 2013). Chwastiak (1996) showed the association between the accounting profession and representatives of neoliberal thinking to legitimize transfers of wealth from state-provided social services to the defence sector. In this way, public funds were converted to private funds appropriated and accumulated by the military industry, to the point that the author qualifies the U.S. defence budget as one of the chief mechanisms for maintaining the status quo in the (inequitable) distribution of wealth (Chwastiak, 1999a). The budgetary management of public funds thus served, in this case, to support capitalist accumulation. At the same time, accounting has transformed war into a series of problems to solve, as though it were an activity to be managed instrumentally through the rational allocation of resources (Chwastiak, 2006)<sup>11</sup>. It depicts soldiers as "producers of deaths" – an identity largely rejected by the soldiers themselves (Chwastiak, 2006).

These studies illustrate how, counter to the idea that the state regulates organizations by framing their accounting practices, accounting practices and their representatives also act to reform the state and socio-political institutions. Hence, the reforms observed respond to a political agenda while the practices imposed are presented as technical, neutral and universal.

### **An obstacle to development**

Critical accounting research shows that these neoliberal policies have had a particularly sensitive impact on developing economies. The policy studies conducted by the World Bank (Uddin & Hopper, 2003; Annisette, 2004; Rahaman et al., 2004), the IMF (Neu et al., 2010) and the WTO (Moerman & Van Der Laan, 2006) illustrate the limitations of the criteria used by international organizations to promote and evaluate neoliberal policies. They underscore the highly negative impacts for some stakeholders and show that they have above all contributed to a redistribution of power and a concentration of capital in the hands of a few capitalists (Uddin & Hopper, 2003; Annisette, 2004).

For example, Alam et al. (2004) drew attention to the fact that the fixed profit objectives of the Fiji Development Bank (FDB) led it to behave inconsistently with its initial development objective. The authors point out that "we lack accounting systems that reflect other than private interests, and extant systems struggle to act as arbiters in social conflicts, possibly adding to rather than helping to overcome social tensions and contradictions" (Alam et al., 2004, p.155). They thus show that the commitment to protect traditional values in fact led to a policy of segregation between the country's different ethnic groups: "the FDB and its management accounting controls contribute to the reproduction or reconstitution of race and ethnic relations, and the related tensions and conflicts" (Alam et al., 2004, p. 155).

Accounting could have then hindered rather than fostered development of developing countries (Tinker, 1980; Annisette, 2000; Annisette & Neu, 2004; Agyemang & Lehman,

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<sup>11</sup> The example of the role played by accounting in the Holocaust is particularly striking (Funnel, 1998).



2013). It takes on a very particular meaning in this context. In effect, historical studies show how accounting upheld colonization policies (Bush & Maltby, 2004) but also how it was used to maintain segregation despite decolonization policies (Bakre, 2005; 2006; Hooper & Kearins, 2008). As Bakre (2008) explains, accounting, which had ensured colonial interests, nowadays allows the international mobility of capital at the expense of developing countries that continue to depend on their former colonizers.

Accounting thus plays a role in the construction and maintenance of an imperial power on distant territories by fostering, legitimizing and masking exploitive relations and by shaping colonial subjects (Annisette & Neu, 2004). Accounting practices serve to maintain, in spite of decolonization policies, asymmetrical relations between states and imperial centres. These studies show how accounting guides development policies for the benefit of a capitalist elite and to the detriment of populations, notably those of developing countries.

### **The financialization of businesses**

Beyond the reform of public action, neoliberalism led to an in-depth modification of capitalism. Following Marx (1890) and Braverman (1974), critical researchers have showed the links between accounting and capitalism. An ideological vehicle used to mask the antagonistic, exploitative nature of the capitalist relations of production (Hopper et al., 1987; Armstrong, 1991), accounting promotes unequal distribution and the reproduction of domination. The capitalists use accounting to influence the production and distribution of surplus, and managers to reorganise and control work to extract surplus and effort from the labor force (Ogden, 1993; Townley, 1995; Chwastiak, 1999b; Bryer, 2006), thus, creating exploitation and insecure forms of employment (Armstrong, 2000).

Accounting was also implicated in, and modified by, the way neoliberal policies reshaped capitalism through what is usually labelled ‘financialization’. It was manifested by a growing influence of financial markets and strong growth of the financial sector, to the extent that Zhang and Andrew (2014, p.19) speak of a “systemic transition of profit making from traditional production to the financial sector”. This transition is visible notably in the new conceptual framework on which the IASB and the FASB jointly worked and which is based on concepts that reinforce the interests of financial capital (Müller, 2014; Zhang & Andrew, 2014).

The influence of financial markets resulted, in private enterprises, in a modification of modes of governance and in a growing orientation of management toward the creation of value for shareholders (Froud et al., 2004; Bourguignon, 2005; Carter & Mueller, 2006; Gleadle & Cornelius, 2008; Newberry & Robb, 2008; Macintosh et al., 2009; Farjaudon & Morales, 2013; Collison et al., 2014). This process of financialization (Gleadle et al., 2014a) led to a new way of thinking about work control, based on the desire to reduce the distance between financial markets and the day-to-day work of all members of an organization (Gleadle & Cornelius, 2008; Alvehus & Spicer, 2012). The impact of financialization was also felt very strongly at the level of global supply chains, restructuring processes and transnational inter-organizational relations that saw a small elite monopolize an ever-larger share of the surplus (Froud et al., 2014). Traditional enterprises have been transformed into speculators on financial markets (Froud et al., 2004). In this context, profit manipulation, a practice usually seen as problematic, is seen as ethical (Macintosh, 1995) in that it allows accountants to protect the core business from the unreasonable expectations of their headquarters (Puyou, 2014) and shareholders (Lambert & Sponem, 2005).

The example of the pharmaceutical industry is particularly striking. While the industry was initially founded on a research investment model in which high gains permitted taking long-term risks, the financialization of the sector led to a steady and significant reduction in the number of new products launched (the new products often offering only minor advantages over existing treatments) (Gleadle et al., 2014b). It is because R&D investments threatened to lessen shareholder value creation that the principal multinationals outsourced most of their R&D to small biotechnology firms (thus leading these small firms to adopt an increasingly speculative model, see Andersson et al., 2010). This geographic dispersal involved a fragmentation of knowledge and a duplication of efforts (due to the non-disclosure of negative results), two phenomena that tend to reduce the capacity for innovation. Pharmaceutical firms now spend more in advertising than in research. The financialization of the sector explains this trend; it led the industry to increase the dividends paid out and the shares bought back and “has damaged the process of allocation of resources devoted to innovative activities” (Gleadle et al., 2014b, p.76).

### **Colonization of capitalism by an accounting regime**

The neoliberal project is about transferring public wealth toward a small number of individuals and enterprises, whilst degrading employment conditions and state services, a process Harvey (2003) called “accumulation by dispossession.” In this process, accounting makes it possible to secure a surplus, but also to obscure issues of distribution and monopolization of wealth, that then, rarely appear in policy debates. Highlighting the role of accounting in major socio-political trends helps to reveal how it ‘colonizes’ capitalism. Accounting devices constitute an accounting regime that Jones and Dugdale (2001, p. 58) define as a system of governance that operates “at a macro level of national and international society, polity and economy; at the micro level of organization; [at] the personal level where accounting constitutes both rules and resources for action.” This regime “encompasses an economic dimension (calculation of the production, distribution and consumption of value), a political dimension (regulation and accountability), and an ideological dimension (forms of accounting reflexivity)” and links “the local and the global, the concrete and the abstract” (Jones & Dugdale, 2001, p. 58). Colonization by accounting can be advanced coercively or instrumentally (through incentive systems). It can also happen in a more discursive manner when it is accepted by actors prepared by a favourable discourse (Oakes & Berry, 2009).

Critical accounting research shows that accounting contributes to sustaining capitalist accumulation, while at the same time producing a rhetoric of efficiency and rationality that is able to mask its effects on social relations. It is this accounting regime and its ideological legitimization that critical accounting research has set out to uncover. This opens the question of the role critical accountants can play to destabilise the accounting regime. This topic is addressed in the next section.

## **3 – Positioning accounting (academia) to contribute to emancipation?**

### **What role for a critical review in the accounting research field?**

According to mainstream ideas, accounting makes it possible to rationalize resource allocation and to measure the efficiency of processes, organizations or projects and thus to compare, in an apolitical manner, different models in order to optimize allocation of both

public and private resources. Within this paradigm, the accounting profession plays an essential role and works for the common good. Accounting researchers, for their part, have the role to enhance accounting knowledge and their aim is to produce the ideas and theories most relevant and useful to practice.

By demystifying the assumptions of neutrality, efficiency, and orientation towards the common good, critical accounting research, including that published in *Critical Perspectives on Accounting*, allows us to propose other definitions of relevance in accounting research, as well as to question the various assumptions of mainstream research in accounting (see Table 1).

	<b>A critique of the research field</b>	<b>A critique of the profession</b>	<b>A critique of the role of accounting in socio-political trends</b>
<b>Definition of the relevance of accounting research</b>	To question the role of accounting research	To question the accounting profession's role in society	To question the role of accounting in society
<b>Assumptions questioned</b>	Accounting researchers freely choose the methods, theories and approaches that seem to them to be the most relevant for enhancing accounting knowledge	The profession works for the common good and is apolitical	Accounting makes it possible to improve efficiency and the rational allocation of resources / accounting is an apolitical technique
<b>Some key findings</b>	The field is controlled by certain dominant actors who subscribe to a specific paradigm	The profession serves its own interests	Accounting allows an elite to monopolize most of the resources created
	The accounting research elite reduces the range of research considered legitimate	There is an accounting power elite	Accounting colonizes different areas of society and geographic spaces
	Accounting research tends to reproduce a dominant line of thinking taken from economics and finance	This elite defines its own interests without responding to the expectations of certain stakeholders and reproduces the status quo	Accounting helps maintain the status quo
<b>Roles of the journal</b>	To open a polyphonic research space	To empirically document deficiencies, abuses and irregularities in the profession and to show the limitations of self-regulation	To encourage researchers to consider the public interest in their research

**Table 1. Three dimensions of the critical project in accounting**

Critical accounting research helps redefine the relevance of research in accounting studies. Accounting researchers are embedded in a field which influences research outcomes by legitimizing certain approaches and topics to the detriment of others. Hence, critical studies and their orientation towards “generalized reflexivity” (Bourdieu, 2004) question the purpose of research and open spaces for alternative voices. In this respect, one of CPA’s main contributions is having allowed for a polyphonic research space to include a diversity of subject topics alongside a diversity of research methods<sup>12</sup>.

<sup>12</sup> CPA also published studies from various countries and regions. Several special issues were specifically about regions understudied in English-speaking accounting literature, including Africa in 2010, Turkey in 2009, Japan

The question of the relevance of critical accounting research can be related to a question also raised by critical sociology (Bourdieu, 2004): to what extent should the research subject remain independent from its object of study and society in general? This question is particularly relevant due to the role played by the accounting profession and its claim to work for the common good. This is why critical accounting participates in the constitution of a relatively autonomous field, that is a field of research independent from the field of power, including from the profession (Neu et al., 2001). Relevance then becomes a matter of assessing the impacts of accounting research and practice on society with a clear objective of contributing to its evolution.

### **Using accounting expertise to intervene in society?**

Following the example of Abe Briloff (1990) or Tony Lowe (Cooper, 2014), critical researchers have shown how accounting might be used or deconstructed in order to question political decisions. For example, Shaoul (1997) proposed an accounting and financial analysis of the consequences of privatization of the water industry in the United Kingdom. Her general conclusion was that privatization did not increase the efficiency of the service as it did not reduce costs or increase the quality of service. A few years later, the author drew the same conclusion from the analysis of a Private Finance Initiative concerning hospital construction in the U.K. (Shaoul, 2005). She described in particular the accounting manipulations that were necessary to present these types of projects as having greater “value for money” than equivalent publicly financed projects. In the same way, Jupe and Crompton (2006) proposed a critical evaluation of the performance of the regulatory authority that oversees the privatized railway system in Great Britain. The specific expertise of accounting researchers made it possible here to question the arguments and political choices often based on a simplified and reified presentation of accounting numbers.

Actors mobilize accounting’s technical appearance to present certain political choices as technical and rational, independent of any political consideration, and hence not negotiable. Audits can thus serve to legitimize unpopular reforms by building an appearance of accountability (Broadbent & Laughlin, 2003) and effectiveness (Everett, 2003). Radcliffe (2008) showed how efficiency audits of public schools in Cleveland (United States) problematize government action around financial issues that require a managerial response, when the real problem is socio-political. Accounting makes it possible to mask socio-political issues and to legitimize unfair and unequal accumulation processes, even contrary to fundamental democratic values. Critical accounting research brings out the political dimension and opens it up for debate in the public sphere.

A number of researchers have also wondered about the possibility of reforming accounting education. Accounting education too often overlooks themes such as the environment (Gray & Collinson, 2002; Deegan, 2013), professional ethics (Low et al., 2008; McPhail, 1999; Reiter, 1996), or tangential (Boyce, 2004) and critical (Lehman, 2013) thinking. In this respect, some researchers want “to liberate notions of ‘relevant’ accounting education from their implicit, but still powerful, professional and institutional strangleholds” (Humphrey et al., 1996, p.82). Teaching methods are also discussed. Critical learning may be fostered by the use of real world events (Kaidonis, 2004), by diversifying educational material (James, 2008), by establishing “connections between accounting education and the lived

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in 2005, and France in 2005. Even if a majority of articles still focus on English-speaking countries, an increasing range of countries is being represented.

experience of students” (Boyce et al., 2013, p. 111), or by making students aware of the rhetoric and metaphors in order to deconstruct accounting situations (Amernic, 1996). However, these attempts are met with surprise, and often resistance, by accounting students who are unaccustomed to this type of work (Amernic, 1996; Boyce, 2004). Moreover, university managerialization processes hamper this type of approach as they “neutralize the academy’s responsibilities to any constituencies other than global capitalism primarily articulated in the demands of the Big 5 professional service (formally accounting) firms” (Dillard, 2002).

Whether their goal is to evaluate the consequences of a political choice, open to debate choices presented as technical and neutral or make students aware of the effects of accounting, these works propose that critical researchers should draw on their accounting expertise to intervene in society. Some go further and propose changing accounting itself.

### **Changing accounting to make it emancipatory?**

Some critical accounting researchers have examined different avenues that might make accounting “enabling” (Roslender & Dillard, 2003) and emancipatory (Gallhofer & Haslam, 1997; Lodh & Gaffikin, 1997).

Social and environmental accounts have received particular attention. The results obtained show that the potentialities opened by these devices are ambivalent (Gray et al., 1995; Lehman, 1995; 2001; Larrinaga-Gonzalez & Bebbington, 2001; Bebbington & Gray, 2001; Carter et al., 2011). Some consider that “environmental accounting can represent new voices, new visibilities and new discourses which can disrupt and encourage possibilities for change” (Gray et al., 1995, p. 214) and that they might contribute to problematizing the status quo through the confrontation of different world visions (Thomson & Bebbington, 2005; Rambaud & Richard, 2015). Others show, on the contrary, that the focus on environmental impact can serve to mask regressive social consequences (Rahaman et al., 2004) and can have alienating effects (Thomson & Bebbington, 2005). Cooper et al. (2005) question the very idea that information produced by firms can be used to make “socially effective and efficient” decisions. They also reject the idea that consultations with stakeholders can have a truly emancipatory potential. They consider in fact that these two expectations are based on a pluralistic conception of society that tends to neglect the fundamental asymmetry between social classes and the impact of power and domination relations in society (Cooper et al., 2005; see also Brown, 2009; Spence, 2009; Brown & Dillard, 2013).

A critical assessment of these mechanisms needs to acknowledge the risk that social and environmental accounting is used as a new ideological weapon in the defence of economic deregulation – organizations attempting to show that they are able to respond to criticisms made against them without outside intervention – without destabilizing the unequal relations that underpin capitalist exploitation (Cooper et al., 2005). The progressive impact of social and environmental accounting thus remains a subject of debate. However, normative research on environmental accounts is of interest in that it has experimented with alternative forms of relevance and performativity (Bebbington & Gray, 2001), which other critical currents have sometimes found difficult to do (Spicer et al., 2009).

To make accounting emancipatory, some researchers propose producing alternative accounts that can be used by social movements and activists (Cooper et al., 2005; Spence, 2009). Others encourage theorizing how accounting could be used to promote its democratic potential (Bryer, 2014). Hence, recognition of the ideological underpinnings of accounting,

avoidance of monetary reductionism, openness to the debatable and subjective nature of accounting calculation, facilitation of participation of non-experts and encouragement to participate, could make accounting a democratic praxis (Brown, 2009; see also Cooper & Morgan, 2013).

These propositions lead to the questioning of the place of accounting academics in society. Neu et al. (2001) showed that critical interventions made by accounting researchers can prove to be risky for them, and that the media filters and distortions tend to go against attempts at challenging commonsense interpretations and the *status quo* (see also Sikka & Willmott, 1997). As well, their intervention may lead to reifying accounting data, rather than opening them to debate. The success of these interventions depends on their ability to construct political networks (Cousins & Sikka, 1993), a good command of the temporality of the interventions (Neu et al., 2001) and a good command of the legal issues (Mitchell et al., 2001). In this respect, Bourdieu's notion of collective intellectual is a reference for many critical accounting researchers (Neu et al., 2001; Cooper, 2005; Cooper et al., 2011). The research field that has developed in critical accounting therefore depends on "collective intellectuals" for the constitution of broader movements in society (Cooper & Coulson, 2014).

## Conclusion

This article explored the emergence of critical research on accounting. To understand the "critical" label applied to accounting research, we examined both the process of accounting research in the making and the results of this research in materialized publications.

More specifically, we provided an overview of the emergence of the *Critical Perspectives on Accounting* journal by comparing its initial intention and its tangible achievements. The *Critical Perspectives on Accounting* journal is the outcome of a project that began more than 25 years ago. We showed that critical accounting research is not just about a group of researchers who are influenced by similar theories, follow comparable methodologies, study common research themes, or are interested in the same fields. It is also about researchers who rallied around a project that was academic, scientific, and political at the same time. This intellectual project developed in parallel with an entrepreneurial project that aimed to open new spaces for publication to offer an alternative to mainstream U.S. journals.

Overall, this stream of research has achieved significant accomplishments. It provided a forum for questioning what accounting practice and research usually takes for granted and explored the ideological underpinnings of accounting, its consequences for a plurality of actors, and the interests it promotes. More specifically, it questioned the role of accounting research; the normative claims of the profession; and the role of accounting in major socio-political trends. By demystifying the assumptions of neutrality, efficiency, and orientation towards the common good, research published in *Critical Perspectives on Accounting* offered new definitions of relevance in accounting research. Relevance has become a matter of assessing the impacts of accounting research and practice on society with the clear objective of contributing to its evolution. In this perspective, critical accounting researchers have shown how accounting might be used or deconstructed in order to question political decisions. They have also examined different avenues that might make accounting more progressive and emancipatory.

The journal, during its 25 years of existence, and the related workshops and conferences, has successfully encouraged the emergence of a critical stream of research in accounting, and fostered the building of a community. However, important challenges remain. Some consider that critical accounting should have more influence on practice and regulation. This raises the question of a critical performativity on accounting. Critical accounting successfully questioned the role of accounting research, the profession, and socio-political trends. And yet, the mainstream in accounting research, the power of the Big 4, or neoliberalism and financialization seem even more entrenched than they were 25 years ago. Moreover, critical approaches are not always less exotic and esoteric than mathematical models and there is no evidence that critical accounting research is less disconnected from practice and teaching matters than mainstream research. Finally, some argue that the political project has failed and paved the way for a more traditional academic project. Not all newcomers adhere to the project in its entirety and may enter the community for academic (and career) purposes. We argue neither that the purity of the initial project should be defended nor that it has to be reformed; but we see these accomplishments and challenges as the lines of tension from which the next 25 years of critical perspectives on accounting are going to be articulated, advanced, and solidified.

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